IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

MONDAY, THE 17TH SEPTEMBER 2007 / 26TH BHADRA 1929

WP(C).No. 26571 of 2007(L)

PETITIONER:

V.C.ALIKUNHI HAJI & SONS,
REP.BY ITS MANAGING PARTNER P.P.ABDUL KHADER,
PUTHENPURAYIL, P.O. ELATHOOR, KOZHIKODE.

BY ADV. SRI.C.A.SADASIVAN
SRI.S.ABU BAKER KUNJU
SRI.JOY.P.JOSE
SRI.RAMAN JANARDHANAN

RESPONDENTS:

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1. STATE OF KERALA REPRESENTED BY
THE SECRETARY (TAXES), THIRUVANANTHAPURAM.

2. DEPUTY COMMISSIONER,
COMMERCIAL TAX DEPARTMENT,
KOZHIKODE.

3. ASST.COMMISSIONER,
SPECIAL CIRCLE-I, COMMERCIAL TAXES,
KOZHIKODE.

BY ADV. SHRI.SREEKRISHNA, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 17/09/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 26571 of 2007

Dated, this the 17th day of September, 2007

J U D G M E N T

While the case of the petitioner is that biscuit sold by himself is unbranded, the Officer appeared to demand tax treating the product as branded biscuits. In any case, since the dispute is with regard to rate of tax, assessment has to be completed at the earliest. Petitioner has a case that some assessments are to be revised based on orders in appeal. Learned Government Pleader reported that petitioner was originally issued some F-forms. Even though petitioner was asked to produce accounts for considering the issue of balance F-forms, petitioner has not complied with notices or appeared before the Officer. In the circumstances, this writ petition is disposed of directing 3rd respondent to complete all assessments up to date after verifying books of accounts and after issuing pre-assessment notice. Petitioner will produce copy of this judgment, take posting notice from the 3rd respondent and on that date produce books of accounts and co-operate with the assessments. There will be direction to 3rd respondent to complete all pending assessments on a priority basis within one month from

the date of production of a copy of this judgment by the petitioner. As and when assessments are completed, Officer will check the nature of liability, the payment of tax made by the petitioner and if petitioner has complied with the statutory provisions with regard to payment of tax, the Officer will issue sufficient number of F-forms for the past transactions and will continue to issue F-forms required for carrying on business. If F-forms are declined, order should be issued stating reasons thereof for the petitioner to challenge the same.

This writ petition is disposed of as above.

(C.N.RAMACHANDRAN NAIR, JUDGE.)

jg